

# **EXHIBIT M**

**ABC / Amega INC**

**American Bureau  
of Collections**

JUNE 1, 2007

ACCOUNTS PAYABLE EC442888  
JC DENIRO & ASSOCIATES  
CHRISTINE VEGA, A/P MGR  
174-A NINTH AVE  
NEW YORK NY 10011

REFER TO OUR FILE #...	059EC442888	PRINCIPAL PLACED:	\$5,864.58
RE: ACCOUNT #	NY@145218	PRINCIPAL BALANCE:	\$5,864.58
STAPLES BUS ADVANTAGE/INTERNAL		INTEREST:	\$175.94
500 STAPLES DR			
FRAMINGHAM MA	01701		

DEAR SIR

This is to inform you that you have 10 days from the date of this letter to remit the amount of \$5864.58 representing the amount past due to the creditor referenced above.

Should your payment not be received within the allotted time, the American Bureau of Collections, Inc will proceed with regular collection efforts.

SINCERELY YOURS,

AMERICAN BUREAU OF COLLECTIONS, INC.  
1100 MAIN ST.  
BUFFALO, NY 14209

\*\*\* TO ASSURE PROPER CREDIT, PUT OUR FILE NUMBER ON ALL CORRESPONDENCE \*\*\*

Receivable Solutions, Anywhere You Need Us



Headquarters

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